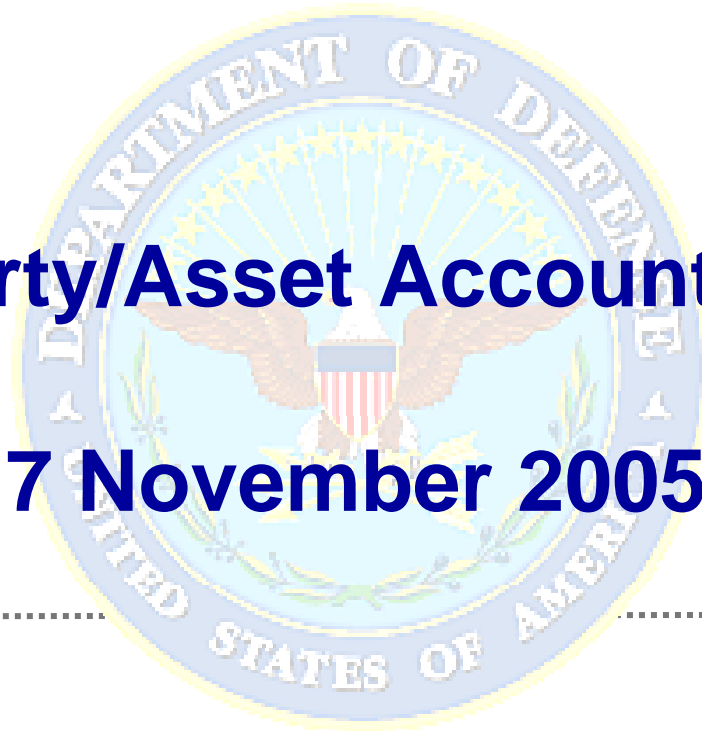


Property/Asset Accountability

7 November 2005





Objectives

- **Define requirements for AUID, DUID, IUID and RPUID retrieval**
- **Define requirements for asset type for all property and equipment**



What is Military Equipment Valuation (MEV)?

- **A process to implement the 2003 Federal accounting standard, a standard that requires military equipment (including modifications and upgrades) to be properly valued, capitalized, and depreciated**
- **Why is MEV important?**
 - To provide reliable and accurate information to decision makers
 - Total acquisition cost of assets will be consistently determined
 - Decision makers will get comparable information over time and between programs
 - It will allow better investment planning for replacements
 - To increase public trust and confidence



The Problem

- **Policies and Business Rules for valuing ME are not in place, e.g.,**
 - Defining Military Equipment
 - Distinguishing from “general property and equipment?”
 - Establishing “value”
 - Determining useful life

- **Existing systems (acquisition, logistics and financial) were not designed to value and depreciate Military Equipment**



Actions to Date

■ Establish Policies, Procedures, and Guidance

- Standardize the valuation and accounting treatment for military equipment.

■ Complete Initial Valuations of Military Equipment Baseline

- 1,105 military equipment acquisition

■ Deploy Enterprise-wide capability

- Capital Asset Management Systems – Military Equipment (CAMS-ME)

■ Defining Increased System Capabilities

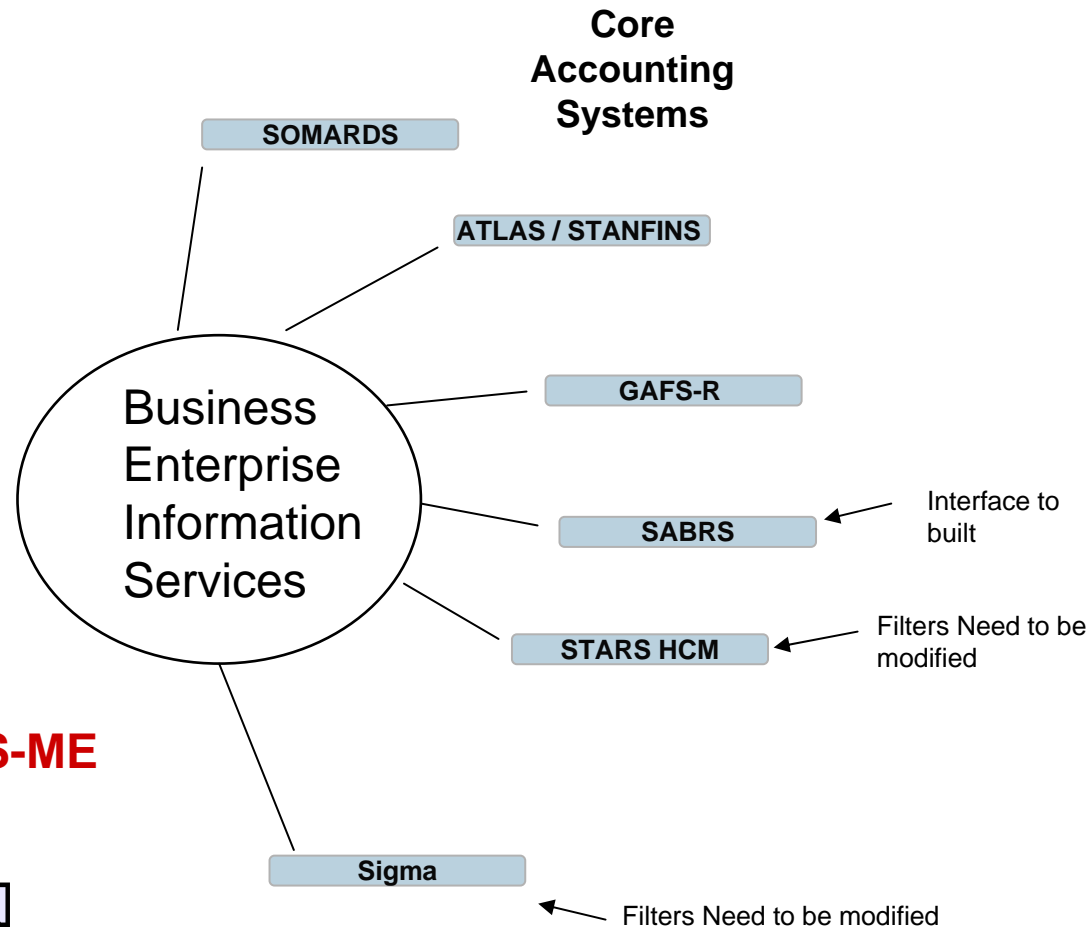
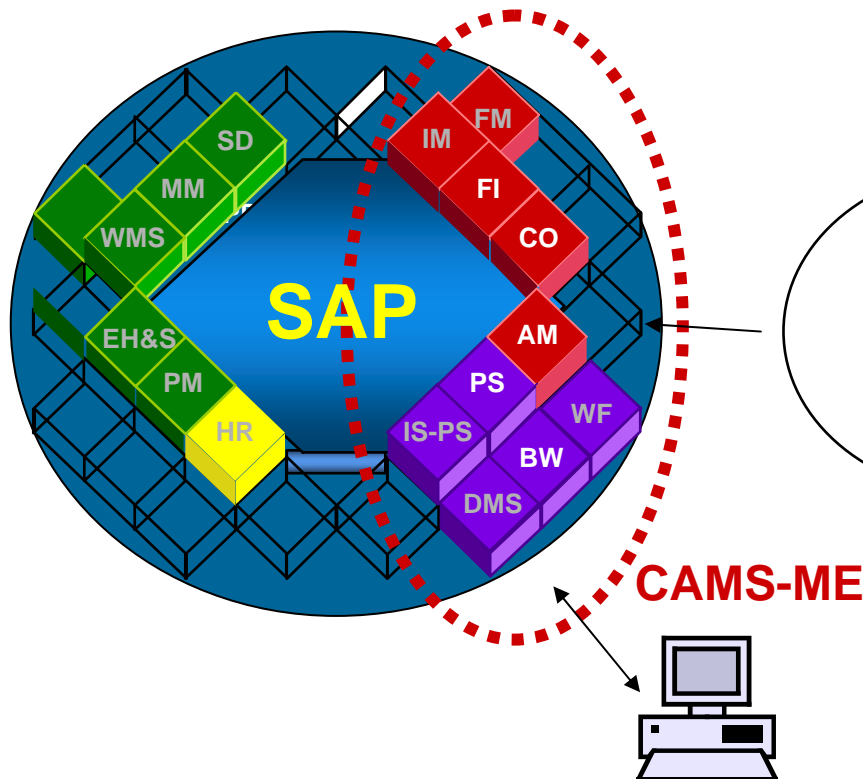
- BEIS
- WAWF
- Service Accountability Systems



CAMS-ME: The System Solution

Capital Asset Management System – CAMS-ME (Work in Process, Valuation & Fixed Asset Reporting)

Cabrillo
(A Navy ERP)





Embedded Data Elements

■ APUID - Acquisition Program UID

- Ties Expenditures to Acquisition Program and identifies Appropriate Work In Process (WIP) Account

■ DUID – Demand UID

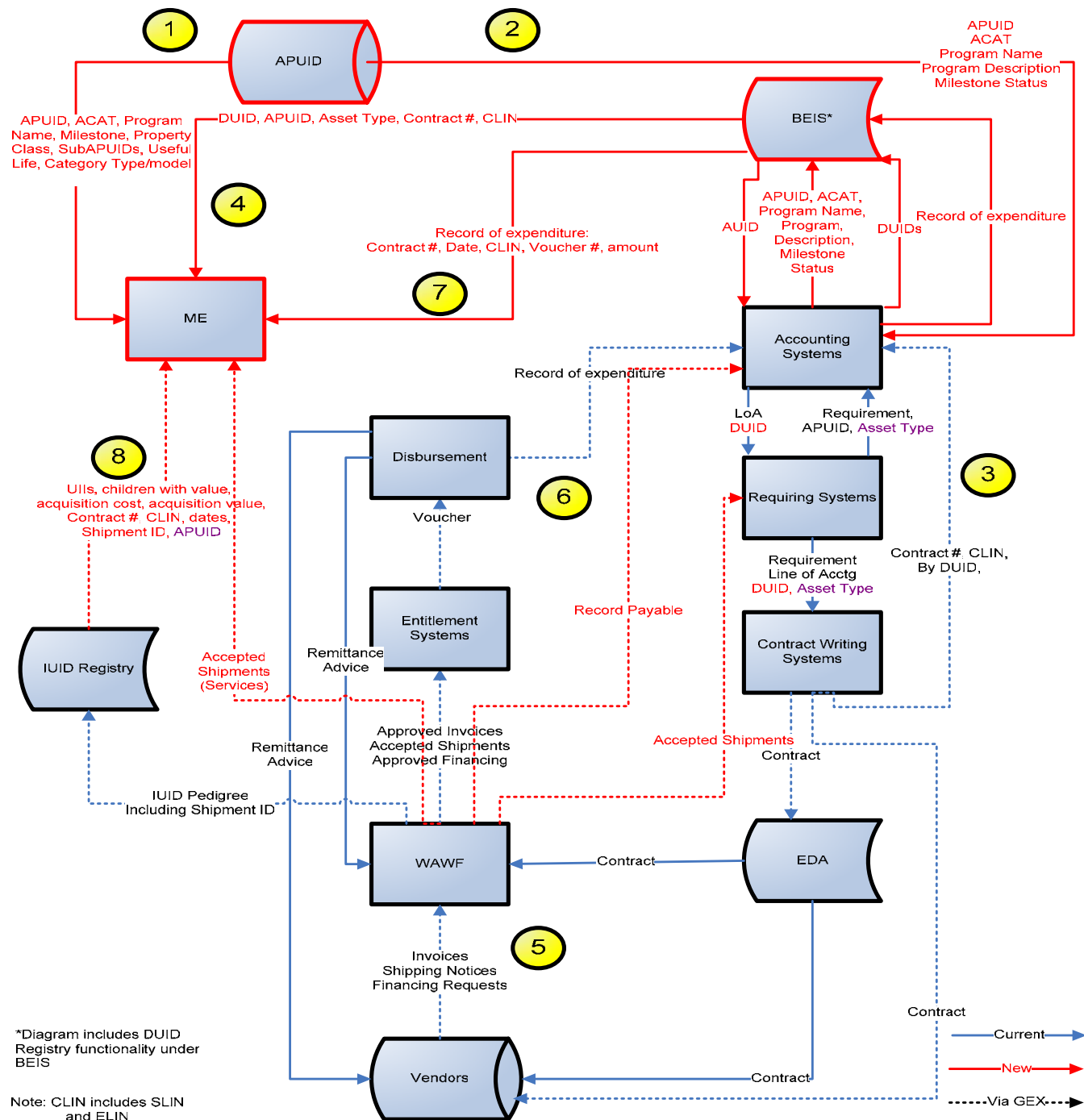
- Provides relationship with Asset type and APUID for Contract Line Items (CLINS) and Subline Items (SLINS)

■ Asset Type –

- Identifies Military Equipment as appropriate

■ IUID – Item UID

- Provides relationship to delivered ME Items
 - Relieving of WIP
 - Establishment of Fixed Asset and Deprecation
 - Identifies embedded Government Furnished Material (GFM)





Proposed Business Rules

- Each DUID must have an asset or expense type associated with it.
- Only one Asset or Expense Type may be associated with a DUID.



Asset Type

SFIS Asset Type Increment 1	USSGL
1010.1 Fund Balance With Treasury	1010 Fund Balance With Treasury
CASH	CASH
1110.1 Undeposited Collections	1110 Undeposited Collections
1120.1 Imprest Funds	1120 Imprest Funds
1130.1 Funds Held by the Public	1130 Funds Held by the Public
1190.1 Other Cash	1190 Other Cash
1195.1 Other Monetary Assets	1195 Other Monetary Assets
1200.1 Foreign Currency	1200 Foreign Currency
RECEIVABLES	RECEIVABLES
1310.1 Accounts Receivable	1310 Accounts Receivable
1319.1 Allowance for Loss on Accounts Receivable	1319 Allowance for Loss on Accounts Receivable
1320.1 Employment Benefit Contributions Receivable	1320 Employment Benefit Contributions Receivable
1325.1 Taxes Receivable	1325 Taxes Receivable
1329.1 Allowance for Loss on Taxes Receivable	1329 Allowance for Loss on Taxes Receivable
1330.1 Receivable for Transfers of Currently Invested Balances	1330 Receivable for Transfers of Currently Invested Balances
1335.1 Expenditure Transfers Receivable	1335 Expenditure Transfers Receivable
1340.1 Interest Receivable	1340 Interest Receivable
1349.1 Allowance for Loss on Interest Receivable	1349 Allowance for Loss on Interest Receivable
1350.1 Loans Receivable	1350 Loans Receivable
1359.1 Allowance for Loss on Loans Receivable	1359 Allowance for Loss on Loans Receivable
1360.1 Penalties, Fines, and Administrative Fees Receivable	1360 Penalties, Fines, and Administrative Fees Receivable
1369.1 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable
1399.1 Allowance for Subsidy	1399 Allowance for Subsidy



Asset Type

SFIS Asset Type Increment 1	USSGL
ADVANCES AND PREPAYMENTS	ADVANCES AND PREPAYMENTS
1410.1 Advances to Others	1410 Advances to Others
1450.1 Prepayments	1450 Prepayments
INVENTORY AND RELATED PROPERTY	INVENTORY AND RELATED PROPERTY
1511.1 Operating Materials and Supplies Held for Use	1511 Operating Materials and Supplies Held for Use
1512.1 Operating Materials and Supplies Held in Reserve for Future Use	1512 Operating Materials and Supplies Held in Reserve for Future Use
1513.1 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
1514.1 Operating Materials and Supplies Held for Repair	1514 Operating Materials and Supplies Held for Repair
1519.1 Operating Materials and Supplies - Allowance	1519 Operating Materials and Supplies - Allowance
1521.1 Inventory Purchased for Resale	1521 Inventory Purchased for Resale
1522.1 Inventory Held in Reserve for Future Sale	1522 Inventory Held in Reserve for Future Sale
1523.1 Inventory Held for Repair	1523 Inventory Held for Repair
1524.1 Inventory - Excess, Obsolete, and Unserviceable	1524 Inventory - Excess, Obsolete, and Unserviceable
1525.1 Inventory - Raw Materials	1525 Inventory - Raw Materials
1526.1 Inventory - Work-in-Process	1526 Inventory - Work-in-Process
1527.1 Inventory - Finished Goods	1527 Inventory - Finished Goods
1529.1 Inventory - Allowance	1529 Inventory - Allowance
SEIZED MONETARY ASSETS	SEIZED MONETARY ASSETS
1531.1 Seized Monetary Instruments	1531 Seized Monetary Instruments
1532.1 Seized Cash Deposited	1532 Seized Cash Deposited



Asset Type

SFIS Asset Type Increment 1	USSGL
FORFEITED PROPERTY	FORFEITED PROPERTY
1541.1 Forfeited Property Held for Sale	1541 Forfeited Property Held for Sale
1542.1 Forfeited Property Held for Donation or Use	1542 Forfeited Property Held for Donation or Use
1549.1 Forfeited Property - Allowance	1549 Forfeited Property - Allowance
FORECLOSED PROPERTY	FORECLOSED PROPERTY
1551.1 Foreclosed Property	1551 Foreclosed Property
1559.1 Foreclosed Property - Allowance	1559 Foreclosed Property - Allowance
COMMODITIES	COMMODITIES
1561.1 Commodities Held Under Price Support and Stabilization Support Programs	1561 Commodities Held Under Price Support and Stabilization Support Programs
1569.1 Commodities - Allowance	1569 Commodities - Allowance
STOCKPILE MATERIALS	STOCKPILE MATERIALS
1571.1 Stockpile Materials Held in Reserve	1571 Stockpile Materials Held in Reserve
1572.1 Stockpile Materials Held for Sale	1572 Stockpile Materials Held for Sale
OTHER RELATED PROPERTY	OTHER RELATED PROPERTY
1591.1 Other Related Property	1591 Other Related Property
1599.1 Other Related Property - Allowance	1599 Other Related Property - Allowance



Asset Type

SFIS Asset Type Increment 1	USSGL
INVESTMENTS	INVESTMENTS
1610.1 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
1611.1 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
1612.1 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
1613.1 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
1618.1 Market Adjustment - Investments	1618 Market Adjustment - Investments
1620.1 Investments in Securities Other Than the Bureau of the Public Debt Securities	1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
1621.1 Discount on Securities Other Than the Bureau of the Public Debt Securities	1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
1622.1 Premium on Securities Other Than the Bureau of the Public Debt Securities	1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
1623.1 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
1630.1 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
1631.1 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
1633.1 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
1638.1 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
1639.1 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
1690.1 Other Investments	1690 Other Investments



Asset Type

GENERAL PROPERTY, PLANT, AND EQUIPMENT	GENERAL PROPERTY, PLANT, AND EQUIPMENT
1711.L Land	1711 Land and Land Rights
1711.1 Land Rights	
1712.L Improvements to Land	1712 Improvements to Land
1719.L Accumulated Depreciation on Improvements to Land	1719 Accumulated Depreciation on Improvements to Land
1720.L Construction-in-Progress - Land	1720 Construction-in-Progress
1720.F Construction-in-Progress - Facilities	
1720.1 Military Equipment - WIP	
1720.2 General Equipment - WIP	
1730.F Buildings, Improvements, and Renovations - Facilities	1730 Buildings, Improvements, and Renovations
1739.F Accumulated Depreciation on Buildings, Improvements, and Renovations - Facilities	1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
1740.F Other Structures and Facilities - Facilities	1740 Other Structures and Facilities
1749.F Accumulated Depreciation on Other Structures and Facilities -Facilities	1749 Accumulated Depreciation on Other Structures and Facilities



Asset Type

SFIS Asset Type Increment 1	USSGL
GENERAL PROPERTY, PLANT, AND EQUIPMENT	GENERAL PROPERTY, PLANT, AND EQUIPMENT
1750.1 Military Equipment	1750 Equipment
1750.2 General Equipment	
1759.1 Accumulated Depreciation on Military Equipment	1759 Accumulated Depreciation on Equipment
1759.2 Accumulated Depreciation on General Equipment	
1810.1 Assets Under Capital Lease	1810 Assets Under Capital Lease
1819.1 Accumulated Depreciation on Assets Under Capital Lease	1819 Accumulated Depreciation on Assets Under Capital Lease
1820.1 Leasehold Improvements - Personal Property	1820 Leasehold Improvements
1820.F Leasehold Improvements - Facilities	
1829.1 Accumulated Amortization on Leasehold Improvements - Personal Property	1829 Accumulated Amortization on Leasehold Improvements
1829.F Accumulated Amortization on Leasehold Improvements - Facilities	
1830.1 Internal-Use Software	1830 Internal-Use Software
1832.1 Internal-Use Software in Development	1832 Internal-Use Software in Development
1839.1 Accumulated Amortization on Internal-Use Software	1839 Accumulated Amortization on Internal-Use Software
1840.1 Other Natural Resources	1840 Other Natural Resources
1849.1 Allowance for Depletion	1849 Allowance for Depletion
1890.1 Other General Property, Plant, and Equipment	1890 Other General Property, Plant, and Equipment
1899.1 Accumulated Depreciation on Other General Property, Plant, and Equipment	1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
OTHER ASSETS	OTHER ASSETS
1921.1 Receivable From Appropriations	1921 Receivable From Appropriations
1990.1 Other Assets	1990 Other Assets



Current Field Length

- First 5 consists of the Roll-Up version of the USSGL followed by an alpha/numeric number
- ~~Next Seven would be a set of alpha / numeric characters that would establish a reporting ability for a maximum 7 layers below the roll-up view~~